

LEGISLATIVE DEPARTMENT.

STAMPS.

NOTIFICATION.

The 13th June 1890.

No. 1.—Under Section 8 of the Indian Stamp Act, I of 1879, it is hereby notified that, in exercise of the power to reduce or remit, whether prospectively or retrospectively, in the whole or any part of the Territories of Mysore, the duties with which (a) any instruments, or (b) any particular class of instruments, or (c) any of the instruments belonging to such class, or (d) any instruments when executed by or in favor of any particular class of persons, or by or in favor of any member of such class, are chargeable, the Government of His Highness the Maharaja has been pleased—

(1.) to direct that the duties chargeable on the instruments specified in the first column of the first Schedule to this Notification shall be reduced to the amounts respectively indicated in the second column of that Schedule, and

(2) to remit the duties chargeable on the instruments specified in the second Schedule to this Notification.

2. All previous Notifications under Section 8 of the Indian Stamp Act, I of 1879, are hereby cancelled, but not so as to affect their past operation.

THE FIRST SCHEDULE.

Instruments on which Stamp-duty is reduced.

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Description of Instrument.	Proper Stamp Duty.
1. Agreement for service or for performance of work, in a Coffee Plantation in Mysore, when the advance given under the agreement does not exceed twenty rupees.	One anna.
2. Instrument evidencing an agreement to secure the re-payment of a loan made upon any mortgage of a crop whether the crop is or is not in existence at the time of the mortgage.	(a.) When the loan is repayable not more than three months from the date of the Instrument. Half the duty chargeable under the Indian Stamp Act, I of 1879, Schedule I, Article 11 (b), on a Bill of Exchange for the amount secured. (b.) When the loan is repayable more than three months, but not more than one year from the date of the Instrument. The same duty as that chargeable under the Indian Stamp Act, I of 1879, Schedule I, Article 60 (a), on a Bill of Exchange for the amount secured.
3. Instrument of gift of shares in a Company or Association.	The same duty as that chargeable under the Indian Stamp Act, I of 1879, Schedule I, Article 60 (a), on a transfer of shares for a consideration equal to their value, as set forth in the instrument of gift.
4. Instrument of partition of land held on settlement for a period not exceeding thirty years and paying the full assessment to the Government.	Not to exceed the amount chargeable on a valuation of the land at five times the annual revenue.
5. Policy of Insurance effecting a re-insurance, by an Insurance Company which has granted a policy of insurance against loss by fire, with another Company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.	One rupee.

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THE SECOND SCHEDULE.

*Instruments exempted from Stamp-duty.*1. *Agreements—*

- (a) respecting the occupancy of land whether surveyed or not, and the payment of the land revenue therefor, executed under the Mysore Land Revenue Code or any rules made thereunder ;

- (b) made with Railway Companies or Administrations for the conveyance of goods ;
 (c) made with Railway Companies or Administrations which purport to limit the obligations or responsibilities of those Companies or Administrations as carriers under the Indian Contract Act, IX of 1872, Sections 151 and 161, and are in a form approved by the Government of Mysore under the Indian Railway Act, IV of 1879, Section 10 ;
 (d) or indemnity bonds given to Railway authorities by consignees (when the Railway receipt is not produced) in respect of the delivery of articles carried at half parcels rates, namely, fresh fish, fruits, vegetables, bazaar baskets, bread, meat, ice and other perishable articles.
2. *Bills of Exchange*—
 drawn in British India on which the full rate of stamp-duty has been paid there, when the same are negotiated in Mysore.
3. *Cheques*—
 drawn in British India on which the full rate of stamp-duty has been paid there, when the same are negotiated in Mysore.
4. *Copies or Extracts*.—
 Copies of, or extracts from, baptismal marriage or burial registers certified, by Government Chaplains, subsidised or unsubsidised Clergyman, or Diocesan Registrars and granted to—
 (1) soldiers, sailors or non-commissioned or petty officers, or
 (2) persons in needy circumstances.
 [N. B.—This exemption is in respect of any stamp-duty with which the copies or extracts might otherwise be chargeable.]
5. *Debentures*—
 (a) debenture bonds issued by a Joint Stock Company under the terms of a mortgage-deed making over in whole or in part the property of the Company to trustees for the benefit of the debenture-holders, and interest coupons attached to the said debentures ;
 (b) debenture bonds issued, or exempted from stamp duty, by the Government of India, when the said bonds are negotiated in Mysore.
6. *Instruments*—
 (a) in the nature of a memorandum or agreement furnished to or made or entered into with the Public Works Department by Contractors for the due performance of their contracts ;
 (b) executed by officers of the Government or their sureties to secure the due accounting for property received by those officers by virtue of their office ;
 (c) pattas granted by an officer of the Government or by any assignee of Government revenue to holders of land ;
 (d) of exchange executed by private persons when land is given by them for public purposes in exchange for other land granted to them by the Government ;
 [N. B.—This exemption is in respect of the stamp-duty which would otherwise be payable by private persons under Section 29, Clause (f) of the Indian Stamp Act, I of 1879.]
 (e) deed of dower executed on the occasion of a marriage between Muhammadans ;
 (f) mutchalikas or agreements executed by raiyats for payment of contribution in cash or labor for the repairs of tanks or other irrigation works ;
 (g) mutchalikas executed to the Amrut Mahal Department, by purchasers of cattle and hides previous to 22nd November 1885.
7. *Letter*—
 which a person depositing money in a District Savings Bank, as security to the Government or a local authority for the due execution of an office or for the fulfilment of a contract, or for any other purpose, is required by the rules of the Savings Banks to address to the Secretary to the District Savings Bank, agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon :
 "Local authority" in this clause means a Municipal Committee, District Board, or other authority legally entitled to, or entrusted by the Government with, the control or management of a Municipal or Local fund.
8. *Receipts*—
 (a) given by the addressee for deposits exceeding twenty rupees, made for the payment of replies to telegraphic messages ;
 (b) endorsed by the payee on Postal Money Orders ;
 [N. B.—This exemption is in respect of any stamp-duty with which the receipts might otherwise be chargeable.]
 (c) given by Railway Companies or Administrations for fares for conveyance of passengers or goods, or both, or animals ;
 (d) given for payment of interest on Government of India Promissory Notes ;
 (e) given by, or on behalf of District Savings Banks for sums of money withdrawn from the said Bank.
 [N. B.—This exemption applies in all cases in which the receipts would otherwise be liable to stamp-duty.]

By Order,
 C. MEENACSHAIYA,
 Legislative Secretary.